

RAICHUR
UNIVERSITY



RAICHUR UNIVERSITY, RAICHUR

**Under Graduate Curriculum for Degree of
Bachelor of Commerce in**

**B.Com
(I & IV Semester)**

**As per Revised NEP 2024
With Effect from the Academic year from
2024-25 and onwards**

INTRODUCTION:

The curriculum frame work for B.Com. Degree is structured to offer abroad outline that helps in understanding the creative potential of new career growth opportunities based on changing industrial and societal needs. The Program is upgraded keeping in mind the aspirations of students, with opportunities to major in specializations such as accounting, financial markets, marketing, and banking to focus the students towards a career in those domains. The core concepts within subject have been updated to incorporate the recent advancements, techniques to upgrade the skills of learners to create a focus on various functional areas of business. Problem Based learning has been integrated into the curriculum for a better understanding of various concepts in business and commerce. The syllabus under SEP-2024 is expected to enhance the level of understanding among students and maintain the high standards of graduate program offered in the country. The major objective of the graduate program is to elevate the subject knowledge among students, and making them as critical thinkers thereby students can address the issues related to industry and other business sectors.

AIMSANDOBJECTIVESOFUG PROGRAM INB.COM:

- To provide a well trained professional to the requirements of Industries, Banking sectors, Insurance companies, Financing Companies, Transport Agencies and corporate.
- Students can get through the knowledge of finance and accounting.
- The knowledge of different specializations in accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
- To impart industry needed skill, problem solving and decision making competencies.
- To make students industry ready and develop various managerial and accounting skills for better professional opportunities.
- To enrich students to adapt to an ever changing and dynamic business environment.
- A multi-disciplinary approach to gain a deeper understanding of concepts, drive new business initiatives and solve complex problems creatively.

VISION

To be a Centre of Excellence in the realm of Commerce and Management, developing and nurturing global competencies in students through quality education, research and continuous innovation.

MISSION

To nurture commerce professionals who possess a high level of knowledge and competence to effectively contribute to society with commitment and integrity.

ELIGIBILITY FOR ADMISSION:

Candidates who have completed the two-year Pre-University course of Karnataka State or its equivalent are eligible for admission into this Program.

DURATION OF THE PROGRAMME:

The duration of the undergraduate degree program is three years (six semesters).

ATTENDANCE:

- For calculating attendance, each semester shall be taken as a Unit.
- A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

APPEARANCE FOR THE EXAMINATION:

a) A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.

b) A candidate who has passed any language under Part-I shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.

c) Further, candidates shall also be eligible to claim exemption from studying and passing in those commerce subjects, which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the university.

d) A candidate who is permitted to seek admission to this degree course on transfer from any other University shall have to study and pass the subjects, which are prescribed by the University. Such candidates shall not however, be eligible for the award of ranks.

MINIMUM MARKS FOR A PASS:

Candidates who have obtained a minimum of 35% marks in university examination (i.e. 32 marks out of 80 marks of theory examination) and 40% in aggregate (i.e., total of university examination and internal assessment marks) in each subject shall be eligible for a pass or exemption in that subject.

CLASSIFICATION OF UNSUCCESSFUL CANDIDATES:

- a. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
- i. First Class: Those who obtain 60% and above of the total marks of parts I, II, III & IV.
 - ii. Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II, III & IV.
 - iii. Pass Class: Rest of the successful candidates who secure 40% and above but less than 50% of marks in part I, II and III.

Ranks shall be declared on the basis of the aggregate marks obtained by the candidates in this degree course (excluding languages (part I) and non-core subjects (Part IV) as a whole. However, only those candidates who have pass each semester university examination in the first attempt only shall be eligible for a ward of ranks. The first ten ranks only shall be notified.

Bachelor's Degree Credit Distribution as per State Education Policy

Sl. No.	Broad Category of Course		Minimum No. of Credits	% of Total Credits
1	Discipline Core Credit Courses	DCC	90	70
2	Elective/Optional Courses	EC	04	03
3	Two Languages Courses	LC	24	19
4	Practical and Skill Enhancement Course/Research Methodology Courses	SEC	06	05
5	Constitutional Moral Values Course	CVC	04	03
Total			128	100

Note: As per SEP, total Credits required to award Bachelor's Degree: Minimum 128 and Maximum 150.

Credit Distribution of Bachelor of Commerce (B.Com) Program of Raichur University,

Sl. No.	Broad Category of Course		Minimum No. of Credits	% of Total Credits
1	Discipline Core Credit Courses	DCC	88	61
2	Elective/Optional Courses	EC	16	11
3	Two Languages Courses	LC	24	17
4	Practical and Skill Enhancement Course/Research Methodology Courses	SEC	12	08
5	Constitutional Moral Values Course	CVC	04	03
Total			144	100

**Semester Wise Allocation of Credits
Bachelor of Commerce (B.Com) Program of Raichur University**

Year	Semester	Credits	Total Credits
1	I	24	48
	II	24	
2	III	24	48
	IV	24	
3	V	24	48
	VI	24	
Total		144	144

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per week	SEE	IA	Total Marks	Credits
1	Lang. 1.1	Language - I Kannada/Hindi/ Urdu/ Sanskrit	LC	4	80	20	100	3
2	Lang. 1.1	Language - II English	LC	4	80	20	100	3
3	B.Com 1.1	Financial Accounting	DCC	4	80	20	100	4
4	B.Com 1.2	Principles and Practice of Management	DCC	4	80	20	100	4
5	B.Com 1.3	Entrepreneurship and SSI's	DCC	4	80	20	100	4
6	B.Com 1.4	Marketing Management	DCC	4	80	20	100	4
7	B.Com 1.5	Indian Constitution	CVC	2	40	10	50	2
Total				26	520	130	650	24

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per week	SEE	IA	Total Marks	Credits
1	Lang. 2.1	Language – I Kannada/Hindi/ Urdu/ Sanskrit	LC	4	80	20	100	3
2	Lang. 2.1	Language – II English	LC	4	80	20	100	3
3	B.Com 2.1	Financial Accounting-II	DCC	4	80	20	100	4
4	B.Com 2.2	Corporate law and Administration	DCC	4	80	20	100	4
5	B.Com 2.3	Law and Practice of Banking	DCC	4	80	20	100	4
6	B.Com 2.4	Financial Markets and Services	DCC	4	80	20	100	4
7	B.Com 2.5	Environmental Studies	CVC	2	40	10	50	2
Total				26	520	130	650	24

Continuous Internal Assessment and Semester Examination

As per SEP, the IA and SEE to Carry 20% and 80% weightage each, to enable the course to be evaluated for a total of 100/50 marks. The evaluation system of the course is comprehensive and continuous for during the entire period of the semester.

Sl.No.	Parameters of the Evaluation	Marks
1	Attendance*	05
2	Assignment/ Seminars	05
3	Internal Assessment Test (IAT)	10
Total of IA		20
4	Semester End Examination	80
Total of IA and SEE		100

*Distribution of Marks for Attendance

Sl.No.	Percentage of Attendance	Marks to be Awarded
1	75-80	1
2	80-85	2
3	85-90	3
4	90-95	4
5	95-100	5

ame of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.1.1 Name of the Course: Financial Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4Credits	4Hrs	60Hrs
Pedagogy: Class rooms lecture, tutorials, Groupdiscussion, Seminar,Casestudies&fieldWorketc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Understand the theoretical framework of accounting as well accounting standards. b) Demonstrate the preparation of financial statement of manufacturing and non- manufacturing entities of sole proprietors. c) Exercise the accounting treatments for conversion of single entry double entry system d) Understand the accounting treatment for royalty transactions & articulate the Royalty agreements. e) Outline the emerging trends in the field of accounting. 		
Syllabus:		Hours
ModuleNo.1:Theoretical Framework of Financial Accounting		10
Introduction- Meaning and Scope of Accounting- significance of Accounting –Accounting Process-Basis of Accounting: Cash and Accrual basis-Branches of Accounting –Accounting Principles- Concepts and Conventions-Accounting Standards-Indian Accounting Standards (INDAS).		
ModuleNo.2:Financial Statements of Sole Proprietors		12
Introduction- Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account-Income Statement/Profit & Loss Account-Balance Sheet; Financial Statements of Manufacturing Entities: Manufacturing Account-TradingAccount-Profit&Lossaccountant-BalanceSheet.		
ModuleNo.3:Conversion of Single Entry into Double Entry System		12
Need for Conversion–steps in conversion-ascertainment of capital-total sales-total purchases–Cash and bank balances – stock – Bills Receivable – Bills payable –Preparation of Final accounts – Trading and Profit & Loss Account and Balance Sheet.		
ModuleNo.4:Royalty Accounts		14
Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent–Short Workings–Recoupment of Short Working–Accounting Treatment in the books of Lessee and lessor– Journal Entries and Ledger Accounts including minimum rent account.		
ModuleNo.5:Emerging Trends in Accounting		12
Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting – Accounting with drones- Forensic Accounting-Human Resource Accounting-Inflation Accounting-Green Accounting.		

Text Books:

1. Arulanandam& Raman – Financial Accounting – I, HPH
2. Anil Kumar, Rajesh Kumar and Mariyappa, “Financial Accounting”, HPH
3. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications
4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers
5. Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand
6. Dr.Janardhanan: Financial Accounting, Kalyani Publishers
7. Guruprasad Murthy: Financial Accounting, HPH
8. Soundarrajan& K. Venkataramana, Financial Accounting, SHBP.
9. Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.1.2 Name of the Course: Principles and Practice of Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4Credits	4Hrs	60Hours
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field Work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Understand and identify the different theories of organizations, which are relevant in the present context. b) Design and demonstrate the strategic plan for the attainment of organizational goals. c) Differentiate the different types of authority and chose the best one in the present context. d) Compare and chose the different types of motivation factors and leadership styles. f) Choose the best controlling techniques for better productivity of an organization. 		
Syllabus:		Hours
ModuleNo.1:Introduction to Management		12
Concept and Nature –Types of Managers- Responsibilities and skills of Professional Manager- Functions of Management – Fayol’s Principles of Management – Administration vs. Management- Management Process–Levels of Management–Approaches to the study of Management-Challenges of managing 21st century Corporations/ Organisations.		
ModuleNo.2:Planning		12
Introduction-Meaning-Nature-Purpose-Types of plans-Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS); Decision-making-Concept-Importance-Committee and Group decision making Process.		
ModuleNo.3:Organizing		12
Introduction-Meaning-Concept and Process of Organizing – An overview-Span of management-Different types of authority (line, staff and functional)-Decentralization- Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organisation Structure.		
ModuleNo.4:Staffing and Leading		14
Introduction- Staffing: Concept of Staffing-Staffing Process; Motivation: Concept- Importance-extrinsic and intrinsic motivation-Major Motivation theories: Maslow’s Need- Hierarchy Theory-Hertzberg’s Two-factor Theory; Leadership: Concept- Importance-Major theories of Leadership. Communication: Concept-purpose-process-Oral and written communication- Formal and informal communication networks-Barriers to communication-Overcoming barriers to communication.		
ModuleNo.5: Controlling and Coordination		12
Control: Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control–Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM, Emerging issues in Management; Coordination: Meaning-Nature-Importance-Principles of Coordination.		

Text Books:

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition.
2. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition.
3. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition.
4. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books
5. P C Tripathi& P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition.
6. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill. Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.1.3		
Name of the Course: Entrepreneurship and SSI's		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4Credits	4Hrs	60Hrs
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field Work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
<ul style="list-style-type: none"> a) Understand the concepts of entrepreneurship and role of entrepreneur. b) Examine different perspectives of entrepreneurship. c) Appraise and recognize opportunities to startups. d) Explore government-supporting scheme for entrepreneurship. e) Analyze the role of small-scale industries for development of Indian economy. 		
Syllabus:		Hours
Module No.1: INTRODUCTION TO ENTREPRENEURSHIP		12
Entrepreneur – Meaning, Definition, Importance, Functions, Qualities and Types Advantages of becoming Entrepreneur. Challenges before entrepreneurship in modern era. Entrepreneurship-Meaning, factors motivating Entrepreneurship, obstacles in Entrepreneurship. Entrepreneurship theories- Joseph Schumpeter's Innovation theory, McClelland's theory of need for achievement. Entrepreneurship Development- Concept, Meaning, objective, process, problems and measures of EDP in India.		
Module No.2: DIMENSIONS OF ENTEREPRENUERSHIP		12
Women Entrepreneurship- Concept, characteristic, Obstacles, Remedies for women entrepreneurs- Role of SHG in women entrepreneurship development- Social Entrepreneurship- Concept and Need - Group Entrepreneurship- Concept, Meaning, and Significance of group entrepreneurship- Rural Entrepreneurship- Concept, Need, Problem of rural entrepreneurship- Agri Entrepreneurship- Concept, Need, opportunities, problems and suggestions.		
Module No.3: STARTUP MANAGEMENT		12
Business Opportunities in the Contest of India and Industrial Policy - Business Incubation Centers - Start-up opportunities-The New Industrial Revolution – The Big Idea- Generate Ideas with Brainstorming- Business Start-up - Ideation- Venture Choices - The Rise of The startup Economy - The Six Forces of Change- The Start-up Equation – The Entrepreneurial Ecosystem – Entrepreneurship in India. Government Initiatives.		
Module No.4: GOVERNMENT SUPPORT FOR ENTREPRENEURSHIP		12
Start-up India, Make in India, Atal Innovation Mission (AIM), Support to Training and Employment Programme (STEP), Jan Dhan, Aadhaar, Mobile (JAM), Digital India, Trade Related Entrepreneurship Assistance and Development (TREAD), Pradhan Mantri Kausalya Vikas Yojana (PMKVY), National Skill Development Mission (NSDM). (Concepts only)		
Module No.5: SMALL SCALE INDUSTRIES		12
Small scale Industries- meaning, Features, Need of small scale industries, Incentives for Small Scale Units-Meaning & objectives for incentives, subsidy Tax concession, Marketing & Export Assistance, Technical Assistances. Industrial sickness -Reasons of failure of small scale industries- Industrial sickness- reasons, symptoms and corrective measures. Role of government in promoting the small scale industry.		

Text Books:

1. Dynamics of Entrepreneurial Development & Management - By Vasant Desai.
2. Udyojakata - By PrabhakatDeshmukh
3. Entrepreneurship Development in India - By C.B. Gupta & N.P. Shrinivasan
4. Project preparation Appraisal, implementation - By Prasanna Chandra
5. Entrepreneurship and small Business management - By Shukla M. B.
6. Entrepreneurial Development - By Khanak S. S.
7. Entrepreneurial Development - By Godron E. &Natarajan K.
8. Entrepreneurial Development - By Tanejasatish& Gupta S. L.
9. Current Trends in Entrepreneurship - By Mohan S. Elangovan R.
10. Entrepreneurship - Robert D. Hisrich Michael, P. Peter

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.1.4 Name of the Course: Marketing Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4Credits	4Hrs	60Hrs
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Casestudies & field Work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Understand the basic concepts of marketing and assess the marketing environment. b) Analyze the consumer behaviour in the present scenario and marketing segmentation. c) Discover the new product development & identify the factors affecting the price of a product in the present context. d) Judge the impact of promotional techniques on the customers & importance of channels of distribution. e) Outline the recent developments in the field of marketing. 		
Syllabus:		Hours
Module No.1: INTRODUCTION TO MARKETING		12
Introduction-Nature-Scope-Importance of Marketing; Concepts & Approaches of Marketing: Need-Want-Demand-Customer Value-Customer Creation; Evolution of marketing; Selling vs. Marketing; Marketing Environment: Concept- importance -Micro and Macro Environment. Marketing Management-Meaning-importance.		
Module No.2: CONSUMER BEHAVIOUR & MARKET SEGMENTATION		12
Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour; Market segmentation: Concept, importance and bases; Target market selection-Positioning concept-Importance and bases; Product Differentiation vs. market segmentation. Marketing Mix: Product-Price-Place & Promotion.		
Module No.3: PRODUCT AND PRICING		12
Product: Concept and importance-Product classifications- Concept of product mix; Branding-packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process. Pricing: Significance. Factors Affecting price of a product. Pricing policies and strategies.		
Module No.4: PROMOTION AND DISTRIBUTION		14
Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. Distribution Channels and Physical Distribution: Channels of distribution- meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, Physical Distribution.		
Module No.5: RECENT DEVELOPMENTS IN MARKETING		10
Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Search Engine Marketing-Mobile Marketing- Marketing Analytics-Social Media Marketing-Email Marketing-Sustainability Marketing-Global Marketing.		

Text Books:

1. Philip Kotler (2015), Principles of Marketing, 13th edition. Pearson Education.
2. Muninarayanappa. M and Rajkumar. S (2021); Principles of Marketing, Jayvee International Publications, Bangalore.
3. Saxena Rajan,(2017)Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
4. Kumar Arun & MeenakshiN (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. ThirdEdition
5. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
6. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
7. William D. Perreault, and Mc Carthy, E. Jerome., Basic Marketing.Pearson Education.
8. Majaro, Simon. The Essence of Marketing.PearsonEducation,NewDelhi.
9. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
10. Chhabra,T.N., and S.K. Grover. Marketing Management. FourthEdition.